



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1007 Billings Public Schools

0965 Billings Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	64,374,013.96	64,367,664.96	0.00	6,349.00	0.00	0.00
21XX Support Services - Students	8,868,122.87	8,868,122.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,116,219.35	1,112,690.56	0.00	3,528.79	0.00	0.00
222X Educational Media Services	4,181,355.06	4,180,934.59	0.00	420.47	0.00	0.00
23XX Support Services - General Administration	1,318,201.75	1,314,347.07	0.00	3,854.68	0.00	0.00
24XX Support Services - School Administration	6,086,230.98	6,086,230.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,599,273.49	0.00	1,576,158.44	23,115.05	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,173,096.34	7,112,688.82	0.00	60,407.52	0.00	0.00
27XX Student Transportation Services	3,724,273.08	3,724,273.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	591,540.32	591,540.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	167,533.00	0.00	0.00	167,533.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	84,250.00	0.00	0.00	0.00	84,250.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	491,446.13	421,446.13	0.00	70,000.00	0.00	0.00
Totals	99,775,556.33	97,779,939.38	1,576,158.44	335,208.51	84,250.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	99,775,556.33					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1007 Billings Public Schools

0966 Billings H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	28,513,210.34	28,377,307.43	0.00	135,902.91	0.00	0.00
21XX Support Services - Students	2,595,090.32	2,595,090.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	503,596.28	501,216.68	0.00	2,379.60	0.00	0.00
222X Educational Media Services	2,102,417.00	2,102,209.90	0.00	207.10	0.00	0.00
23XX Support Services - General Administration	740,035.83	738,137.25	0.00	1,898.58	0.00	0.00
24XX Support Services - School Administration	4,254,389.69	4,206,035.87	0.00	48,353.82	0.00	0.00
25XX Support Services - Business	814,904.97	0.00	803,519.95	11,385.02	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,012,722.30	4,981,730.97	0.00	30,991.33	0.00	0.00
27XX Student Transportation Services	1,958,885.11	1,958,885.11	0.00	0.00	0.00	0.00
31XX Food Services	5,562,203.29	5,562,203.29	0.00	0.00	0.00	0.00
32XX Enterprise Services	18,633.10	18,633.10	0.00	0.00	0.00	0.00
33XX Community Services	800.00	800.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,064.39	7,064.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,847,613.53	1,847,613.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	373,157.70	0.00	0.00	373,157.70	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,485.32	13,485.32	0.00	0.00	0.00	0.00
Totals	54,318,209.17	52,910,413.16	803,519.95	604,276.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	54,318,209.17					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0965 Billings Elem	Indirect/Direct	1,576,158.44 / 97,779,939.38	1.61%				
	LE 0966 Billings H S	Indirect/Direct	803,519.95 / 52,910,413.16	1.52%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0965 Billings Elem			0.0397	0.0418	0.0319	0.0324	1.61%
	0966 Billings H S			0.0397	0.0418	0.0319	0.0324	1.52%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0965 Billings Elem			0.0499	0.0518	0.0420	0.0425	
	0966 Billings H S			0.0499	0.0518	0.0420	0.0425	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0965 Billings Elem			0.0499	0.0518	0.0420	0.0425	
	0966 Billings H S			0.0499	0.0518	0.0420	0.0425	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0965 Billings Elem						3.84%	
	0966 Billings H S						3.83%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	1007 Billings Public Schools			Your Preliminary Rate by School System (SS) is:			3.84%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1008 Lockwood Elementary

0967 Lockwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,452,654.08	6,428,272.08	0.00	24,382.00	0.00	0.00
21XX Support Services - Students	843,401.26	843,401.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	52,095.33	52,095.33	0.00	0.00	0.00	0.00
222X Educational Media Services	488,747.03	488,747.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	276,707.87	276,707.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	549,504.28	549,504.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	172,439.70	0.00	172,439.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,155,011.42	1,141,422.42	0.00	13,589.00	0.00	0.00
27XX Student Transportation Services	626,975.52	626,975.52	0.00	0.00	0.00	0.00
31XX Food Services	621,335.30	621,335.30	0.00	0.00	0.00	0.00
33XX Community Services	5,544.00	5,544.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,795.77	4,795.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,662.63	36,662.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	115,615.27	0.00	0.00	115,615.27	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	40,244.00	0.00	0.00	40,244.00	0.00	0.00
Totals	11,441,733.46	11,075,463.49	172,439.70	193,830.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,441,733.46					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0967 Lockwood Elem	Indirect/Direct	172,439.70 / 11,075,463.49	1.56%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0967 Lockwood Elem	0.0180	0.0183	0.0170	0.0169	1.56%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0967 Lockwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0967 Lockwood Elem	0.0180	0.0183	0.0170	0.0169	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0967 Lockwood Elem			1.63%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1008 Lockwood Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

1.63%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1009 Blue Creek Elementary

0968 Blue Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	972,593.61	972,593.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	35,509.21	35,509.21	0.00	0.00	0.00	0.00
222X Educational Media Services	36,422.64	36,422.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,287.99	133,287.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,703.93	5,703.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,863.55	0.00	18,863.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	134,999.89	122,740.89	0.00	12,259.00	0.00	0.00
27XX Student Transportation Services	33,964.31	33,964.31	0.00	0.00	0.00	0.00
31XX Food Services	78,652.11	78,652.11	0.00	0.00	0.00	0.00
33XX Community Services	666.70	666.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,958.42	6,958.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,580.36	0.00	0.00	3,580.36	0.00	0.00
Totals	1,461,202.72	1,426,499.81	18,863.55	15,839.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,461,202.72					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0968 Blue Creek Elem	Indirect/Direct	18,863.55 / 1,426,499.81	1.32%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0968 Blue Creek Elem	0.0166	0.0163	0.0165	0.0146	1.32%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0968 Blue Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0968 Blue Creek Elem	0.0166	0.0163	0.0165	0.0146	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0968 Blue Creek Elem				1.47%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
1009 Blue Creek Elementary	Your Preliminary Rate by School System (SS) is:	1.47%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1010 Canyon Creek Elementary

0969 Canyon Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,159,532.96	1,159,532.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,580.17	57,580.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,918.64	2,918.64	0.00	0.00	0.00	0.00
222X Educational Media Services	71,455.33	71,455.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	124,299.29	124,299.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	180,061.09	13,024.61	167,036.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	246,755.49	246,755.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,235.88	120,235.88	0.00	0.00	0.00	0.00
31XX Food Services	105,475.60	105,475.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,777.26	2,777.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,183.57	11,183.57	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,866.11	0.00	0.00	50,866.11	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,309.42	0.00	0.00	0.00	7,309.42	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,186.52	0.00	0.00	7,186.52	0.00	0.00
Totals	2,147,637.33	1,915,238.80	167,036.48	58,052.63	7,309.42	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,147,637.33					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0969 Canyon Creek Elem	Indirect/Direct	167,036.48 / 1,915,238.80	8.72%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0969 Canyon Creek Elem	0.0795	0.0768	0.0776	0.0784	8.72%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0969 Canyon Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0969 Canyon Creek Elem	0.0795	0.0768	0.0776	0.0784	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0969 Canyon Creek Elem				7.59%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
1010 Canyon Creek Elementary	Your Preliminary Rate by School System (SS) is:	7.59%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1011 Laurel Public Schools

0970 Laurel Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,524,765.97	7,524,765.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	340,817.46	340,817.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,906.39	10,906.39	0.00	0.00	0.00	0.00
222X Educational Media Services	278,709.31	278,709.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	189,174.74	189,174.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	621,478.51	621,478.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	295,205.49	30,591.79	264,613.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,431,819.37	1,431,819.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	629,142.28	356,229.56	0.00	272,912.72	0.00	0.00
31XX Food Services	809,402.14	809,402.14	0.00	0.00	0.00	0.00
33XX Community Services	161,240.91	161,240.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,911.46	4,911.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,157.92	79,157.92	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	66,629.66	0.00	0.00	0.00	66,629.66	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	86,276.13	0.00	0.00	86,276.13	0.00	0.00
9999 Undistributed	7,532.75	7,532.75	0.00	0.00	0.00	0.00
Totals	12,537,170.49	11,846,738.28	264,613.70	359,188.85	66,629.66	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	12,537,170.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1011 Laurel Public Schools

0971 Laurel H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,382,008.16	3,382,008.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	226,848.48	226,848.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,276.57	6,276.57	0.00	0.00	0.00	0.00
222X Educational Media Services	121,642.76	121,642.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,584.06	174,584.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	301,736.67	301,736.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	259,630.19	30,603.78	229,026.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	761,064.82	761,064.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	370,107.97	234,196.64	0.00	135,911.33	0.00	0.00
31XX Food Services	358.48	358.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	80,887.56	80,887.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	327,762.50	327,762.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,204.08	0.00	0.00	11,204.08	0.00	0.00
9999 Undistributed	2,970.28	2,970.28	0.00	0.00	0.00	0.00
Totals	6,027,082.58	5,650,940.76	229,026.41	147,115.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,027,082.58					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0970 Laurel Elem		Indirect/Direct	264,613.70 / 11,846,738.28	2.23%		
LE 0971 Laurel H S		Indirect/Direct	229,026.41 / 5,650,940.76	4.05%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0970 Laurel Elem	0.0167	0.0162	0.0159	0.0171	2.23%
	0971 Laurel H S	0.0167	0.0162	0.0159	0.0171	4.05%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0970 Laurel Elem	0.0167	0.0162	0.0182	0.0171	
	0971 Laurel H S	0.0167	0.0162	0.0182	0.0171	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0970 Laurel Elem	0.0167	0.0162	0.0182	0.0171	
	0971 Laurel H S	0.0167	0.0162	0.0182	0.0171	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0970 Laurel Elem	1.72%	
	0971 Laurel H S	2.07%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
1011 Laurel Public Schools	1.90%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1012 Elder Grove Elementary

0972 Elder Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,083,984.65	2,083,984.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	205,073.04	205,073.04	0.00	0.00	0.00	0.00
222X Educational Media Services	106,263.23	106,263.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,226.46	127,226.46	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	136,500.22	136,500.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,939.18	0.00	27,939.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	290,447.12	284,967.52	0.00	5,479.60	0.00	0.00
27XX Student Transportation Services	189,482.57	189,482.57	0.00	0.00	0.00	0.00
31XX Food Services	159,104.58	159,104.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,872.44	2,872.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,904.29	13,904.29	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,957.74	0.00	0.00	12,957.74	0.00	0.00
Totals	3,355,755.52	3,309,379.00	27,939.18	18,437.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,355,755.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0972 Elder Grove Elem	Indirect/Direct	27,939.18 / 3,309,379.00	0.84%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0972 Elder Grove Elem	0.0071	0.0067	0.0066	0.0064	0.84%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0972 Elder Grove Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0972 Elder Grove Elem	0.0071	0.0067	0.0066	0.0064	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0972 Elder Grove Elem			0.67%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1012 Elder Grove Elementary	Your Preliminary Rate by School System (SS) is:	0.67%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1014 Custer K-12 Schools

0975 Custer K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	680,540.43	680,540.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,524.17	1,524.17	0.00	0.00	0.00	0.00
222X Educational Media Services	19,070.91	19,070.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,836.66	115,836.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	36,024.05	36,024.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,304.42	11,978.39	53,326.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	196,263.09	196,263.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,283.25	99,283.25	0.00	0.00	0.00	0.00
31XX Food Services	71,427.15	71,427.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,117.24	17,117.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,447.20	28,447.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,757.40	0.00	0.00	2,757.40	0.00	0.00
9999 Undistributed	8,723.98	8,723.98	0.00	0.00	0.00	0.00
Totals	1,342,319.95	1,286,236.52	53,326.03	2,757.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,342,319.95					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0975 Custer K-12 Schools	Indirect/Direct	53,326.03 / 1,286,236.52		4.15%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0975 Custer K-12 Schools	0.0275	0.0284	0.0274	0.0278	4.15%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0975 Custer K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0975 Custer K-12 Schools	0.0275	0.0284	0.0274	0.0278	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0975 Custer K-12 Schools			2.90%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1014 Custer K-12 Schools		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.90%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1015 Morin Elementary

0976 Morin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	338,058.53	338,058.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,714.00	7,714.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,180.85	4,180.85	0.00	0.00	0.00	0.00
222X Educational Media Services	569.62	569.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,851.85	25,851.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,309.42	0.00	55,309.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	47,765.50	47,765.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,972.47	48,972.47	0.00	0.00	0.00	0.00
31XX Food Services	56,887.97	56,887.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	65,498.76	0.00	0.00	65,498.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,440.37	0.00	0.00	1,440.37	0.00	0.00
Totals	652,249.34	530,000.79	55,309.42	66,939.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	652,249.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A	LE 0976 Morin Elem	Indirect/Direct	55,309.42 / 530,000.79	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				10.44%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0976 Morin Elem	0.0575	0.0573	0.0567	0.0580	10.44%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0976 Morin Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0976 Morin Elem	0.0575	0.0573	0.0567	0.0580	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0976 Morin Elem				6.34%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
1015 Morin Elementary	Your Preliminary Rate by School System (SS) is:	6.34%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0978 Broadview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	697,203.02	695,802.27	0.00	1,400.75	0.00	0.00
21XX Support Services - Students	19,072.81	19,072.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,497.57	26,497.57	0.00	0.00	0.00	0.00
222X Educational Media Services	17,593.33	17,593.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,822.17	98,421.42	0.00	1,400.75	0.00	0.00
25XX Support Services - Business	38,062.18	4,706.55	33,355.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	112,068.20	112,068.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	183,418.36	107,626.27	0.00	75,792.09	0.00	0.00
31XX Food Services	135,756.84	135,756.84	0.00	0.00	0.00	0.00
33XX Community Services	1,546.35	1,546.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	85.00	85.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,547.74	9,547.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,808.73	0.00	0.00	1,808.73	0.00	0.00
Totals	1,342,482.30	1,228,724.35	33,355.63	80,402.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,342,482.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0979 Broadview H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	444,719.97	443,319.22	0.00	1,400.75	0.00	0.00
21XX Support Services - Students	53,233.35	53,233.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	317.25	317.25	0.00	0.00	0.00	0.00
222X Educational Media Services	17,350.77	17,350.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,628.71	100,227.96	0.00	1,400.75	0.00	0.00
25XX Support Services - Business	38,013.99	4,706.55	33,307.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	112,031.36	112,031.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	138,310.06	62,517.97	0.00	75,792.09	0.00	0.00
31XX Food Services	24,541.78	24,541.78	0.00	0.00	0.00	0.00
33XX Community Services	1,546.40	1,546.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,480.40	10,480.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,181.15	25,181.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	937.86	0.00	0.00	937.86	0.00	0.00
Totals	968,293.05	855,454.16	33,307.44	79,531.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	968,293.05					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0978 Broadview Elem	Indirect/Direct	33,355.63 / 1,228,724.35	2.71%		
	LE 0979 Broadview H S	Indirect/Direct	33,307.44 / 855,454.16	3.89%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0978 Broadview Elem	0.0318	0.0323	0.0312	0.0308	2.71%
	0979 Broadview H S	0.0318	0.0323	0.0312	0.0308	3.89%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0978 Broadview Elem	0.0000	0.0000	0.0000	0.0000	
	0979 Broadview H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0978 Broadview Elem	0.0318	0.0323	0.0312	0.0308	
	0979 Broadview H S	0.0318	0.0323	0.0312	0.0308	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0978 Broadview Elem	2.91%	
	0979 Broadview H S	3.14%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
1017 Broadview Public Schools	Your Preliminary Rate by School System (SS) is:	3.03%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1019 Elysian Elementary

0981 Elysian Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,058,554.49	1,058,554.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	64,464.83	64,464.83	0.00	0.00	0.00	0.00
222X Educational Media Services	16,955.73	16,955.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	187,803.58	187,803.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,110.38	81,110.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,105.05	5,107.42	59,997.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	249,463.65	187,278.86	0.00	62,184.79	0.00	0.00
27XX Student Transportation Services	82,208.84	82,208.84	0.00	0.00	0.00	0.00
31XX Food Services	142,273.46	142,273.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,424.27	10,424.27	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,373.45	0.00	0.00	7,373.45	0.00	0.00
Totals	1,965,737.73	1,836,181.86	59,997.63	69,558.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,965,737.73					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0981 Elysian Elem	Indirect/Direct	59,997.63 / 1,836,181.86	3.27%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0981 Elysian Elem	0.0328	0.0343	0.0310	0.0314	3.27%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0981 Elysian Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0981 Elysian Elem	0.0328	0.0343	0.0310	0.0314	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0981 Elysian Elem			3.08%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1019 Elysian Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

3.08%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1020 Huntley Project K-12 Schls

0983 Huntley Project K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,485,992.98	4,485,992.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	202,535.00	202,535.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	48,397.00	48,397.00	0.00	0.00	0.00	0.00
222X Educational Media Services	151,782.00	151,782.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	132,952.00	132,952.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	442,427.00	442,427.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	258,297.00	21,973.00	225,018.00	11,306.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	950,906.00	896,092.00	0.00	54,814.00	0.00	0.00
27XX Student Transportation Services	817,029.87	578,354.87	0.00	238,675.00	0.00	0.00
31XX Food Services	522,098.00	522,098.00	0.00	0.00	0.00	0.00
33XX Community Services	147,914.00	147,914.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	74,370.00	74,370.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	187,930.00	187,930.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,920.00	0.00	0.00	25,920.00	0.00	0.00
Totals	8,448,550.85	7,892,817.85	225,018.00	330,715.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,448,550.85					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0983 Huntley Project K-12 Schools	Indirect/Direct	225,018.00 / 7,892,817.85	2017 Calculated Rate	2.85%	2017 Reclassified Rate*		Requested Reclassified Rate**	
Line B Preliminary Indirect Cost Rates		LE		2013	2014	2015	2016	2017	
		0983 Huntley Project K-12 Schools		0.0211	0.0206	0.0200	0.0212		2.85%
Line C Approved Indirect Cost Rates		LE		2013	2014	2015	2016	2017	
		0983 Huntley Project K-12 Schools		0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2013	2014	2015	2016	2017	
		0983 Huntley Project K-12 Schools		0.0211	0.0206	0.0200	0.0212		
Line E Five Year Average with 5% Discount		LE					2017	LE Reclaasified Rate	
		0983 Huntley Project K-12 Schools					2.12%		
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate	
	1020 Huntley Project K-12 Schls		Your Preliminary Rate by School System (SS) is:				2.12%		
			This same rate is applied to both EL and HS in the same SS						

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1022 Shepherd Public Schools

0985 Shepherd Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,469,670.36	3,469,670.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	147,491.05	147,491.05	0.00	0.00	0.00	0.00
222X Educational Media Services	79,098.20	79,098.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,478.28	64,478.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	233,469.77	233,469.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,419.96	85.00	61,334.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	254,479.76	254,479.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	305,776.28	256,276.28	0.00	49,500.00	0.00	0.00
31XX Food Services	275,150.63	275,150.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,912.97	6,912.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,157.88	35,157.88	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,746.95	0.00	0.00	6,746.95	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,467.13	0.00	0.00	18,467.13	0.00	0.00
Totals	4,958,319.22	4,822,270.18	61,334.96	74,714.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,958,319.22					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1022 Shepherd Public Schools

0986 Shepherd H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,929,739.64	1,800,135.64	0.00	129,604.00	0.00	0.00
21XX Support Services - Students	91,632.59	91,632.59	0.00	0.00	0.00	0.00
22XX Educational Media Services	38,266.92	38,266.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	39,843.08	39,843.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	122,894.93	122,894.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,075.38	85.00	43,990.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	298,649.40	298,649.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	274,416.32	224,916.32	0.00	49,500.00	0.00	0.00
31XX Food Services	34,414.11	34,414.11	0.00	0.00	0.00	0.00
33XX Community Services	50.00	50.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,139.07	34,139.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,832.77	104,832.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	55,045.83	0.00	0.00	55,045.83	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	141,550.33	0.00	0.00	141,550.33	0.00	0.00
Totals	3,209,550.37	2,789,859.83	43,990.38	375,700.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,209,550.37					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0985 Shepherd Elem	Indirect/Direct	61,334.96 / 4,822,270.18	1.27%		
	LE 0986 Shepherd H S	Indirect/Direct	43,990.38 / 2,789,859.83	1.58%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0985 Shepherd Elem	0.0136	0.0129	0.0128	0.0126	1.27%
	0986 Shepherd H S	0.0136	0.0129	0.0128	0.0126	1.58%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0985 Shepherd Elem	0.0000	0.0000	0.0000	0.0000	
	0986 Shepherd H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0985 Shepherd Elem	0.0136	0.0129	0.0128	0.0126	
	0986 Shepherd H S	0.0136	0.0129	0.0128	0.0126	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0985 Shepherd Elem	1.23%	
	0986 Shepherd H S	1.29%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
1022 Shepherd Public Schools	Your Preliminary Rate by School System (SS) is:	1.26%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1023 Pioneer Elementary

0987 Pioneer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	413,714.67	413,714.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,876.00	3,876.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,798.44	4,798.44	0.00	0.00	0.00	0.00
222X Educational Media Services	7,946.56	7,946.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,993.20	3,993.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	9,562.05	9,562.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,522.30	0.00	42,522.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,020.23	68,020.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,421.65	61,421.65	0.00	0.00	0.00	0.00
31XX Food Services	3,530.14	3,530.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	461.70	461.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,727.64	1,727.64	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,307.00	0.00	0.00	23,307.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,135.28	0.00	0.00	2,135.28	0.00	0.00
Totals	647,016.86	579,052.28	42,522.30	25,442.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	647,016.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0987 Pioneer Elem	Indirect/Direct	42,522.30 / 579,052.28	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				7.34%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0987 Pioneer Elem	0.0791	0.0757	0.0731	0.0756	7.34%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0987 Pioneer Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0987 Pioneer Elem	0.0791	0.0757	0.0731	0.0756	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0987 Pioneer Elem				7.16%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
1023 Pioneer Elementary	Your Preliminary Rate by School System (SS) is:	7.16%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1025 Independent Elementary

0989 Independent Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,463,592.11	1,450,707.11	0.00	12,885.00	0.00	0.00
21XX Support Services - Students	148,333.34	148,333.34	0.00	0.00	0.00	0.00
222X Educational Media Services	86,707.69	86,707.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,304.89	47,304.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,454.57	138,454.57	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,911.08	0.00	58,911.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,160.71	140,160.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,062.78	58,062.78	0.00	0.00	0.00	0.00
31XX Food Services	107,819.43	107,819.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,774.91	6,774.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,141.48	0.00	0.00	5,141.48	0.00	0.00
Totals	2,261,262.99	2,184,325.43	58,911.08	18,026.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,261,262.99					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0989 Independent Elem	Indirect/Direct	58,911.08 / 2,184,325.43		2.70%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0989 Independent Elem	0.0286	0.0280	0.0279	0.0275	2.70%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0989 Independent Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0989 Independent Elem	0.0286	0.0280	0.0279	0.0275	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0989 Independent Elem				2.64%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
1025 Independent Elementary	Your Preliminary Rate by School System (SS) is:	2.64%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

56 Yellowstone 1032 Yellowstone Academy Elem

1196 Yellowstone Academy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,754,709.31	1,754,709.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	125,434.46	125,434.46	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	71,587.88	71,587.88	0.00	0.00	0.00	0.00
222X Educational Media Services	1,901.15	1,901.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,916.40	166,916.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110,850.34	110,850.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,594.89	82,314.89	2,280.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	94,846.79	94,846.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,915.11	48,915.11	0.00	0.00	0.00	0.00
31XX Food Services	24,092.86	24,092.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	586.16	0.00	0.00	586.16	0.00	0.00
Totals	2,484,435.35	2,481,569.19	2,280.00	586.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,484,435.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 1196 Yellowstone Academy Elem	Indirect/Direct	2,280.00 / 2,481,569.19	0.09%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	1196 Yellowstone Academy Elem			0.0006	0.0008	0.0005	0.0006	0.09%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	1196 Yellowstone Academy Elem			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	1196 Yellowstone Academy Elem			0.0006	0.0008	0.0005	0.0006	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	1196 Yellowstone Academy Elem						0.06%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	1032 Yellowstone Academy Elem	Your Preliminary Rate by School System (SS) is:					0.06%	
		This same rate is applied to both EL and HS in the same SS						

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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